

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.206 Special Fuel Sold or Used for Non-Highway Purposes

TITLE 86: REVENUE

**PART 500
MOTOR FUEL TAX**

Section 500.206 Special Fuel Sold or Used for Non-Highway Purposes

- a) *All special fuel sold or used for non-highway purposes must contain only the dye Solvent Red 164 at a concentration spectrally equivalent to at least 3.9 pounds of the solid dye standard Solvent Red 26 per thousand barrels of special fuel except kerosene-type jet fuel sold for the propulsion of any aircraft. The dye must be added prior to removal from a terminal rack. The Department may also require all special fuel sold for non-highway use to have a marker added. (Section 4d of the Law)*

- b) *A legible and conspicuous notice stating "Dyed Diesel Fuel, Non-taxable Use Only, Penalty For Taxable Use" must appear on all shipping papers (including delivery tickets or manifests and excluding material safety data sheets), bills of lading, and invoices accompanying any sale of dyed diesel fuel. (Section 4e of the Law)*

- c) *A legible and conspicuous notice stating "Dyed Diesel Fuel, Non-taxable Use Only" must appear on all containers, storage tanks, or facilities used to store or distribute dyed diesel fuel. (Section 4f of the Law)*

(Source: Added 24 Ill. Reg. 6918, effective April 21, 2000)